REMARKS

Claims 7, 8, 15-21, and 23 have been amended to place them in proper multiply dependent form. The Abstract has been amended as to matters of form as well.

Favorable consideration and early passage to issue are respectfully requested.

Applicants' undersigned attorney may be reached in our New York office by telephone at (212) 218-2100. All correspondence should continue to be directed to our address given below.

Respectfully submitted,

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VERSION MARKED TO SHOW CHANGES TO ABSTRACT

Please replace the Abstract with the following replacement Abstract.

--[The invention relates to a] <u>A</u> method of transcoding a digital signal encoded according to a first encoding mode into a digital signal encoded according to a second encoding mode, the second encoding mode comprising a bit rate-distortion allocation of the encoded digital signal[, characterized in that it]. The method comprises the steps of[: -] obtaining [(S2)] at least a first parameter of encoding the signal according to the first mode, [-] obtaining [(S7)] at least a second parameter from an at least partial encoding [(S4, S5, S6)] of the signal according to the second mode, [-] <u>and</u> selecting [(S8)] a bit rate-distortion allocation mode for the encoding of the signal according to the second mode, as a function of the first and second parameters. [(Figure 5)]--

VERSION MARKED TO SHOW CHANGES TO CLAIMS

7. (Amended) A method of transcoding according to [any one of claims1 to 6] <u>claims 1 or 2</u>, characterized in that the first encoding mode is an encoding according to the JPEG standard.

8. (Amended) A method of transcoding according to [any one of claims 1 to 7] <u>claims 1 or 2</u>, characterized in that the second encoding mode is an encoding according to the JPEG2000 standard.

15. (Amended) A transcoding device according to [any one of claims 9 to 14] <u>claims 9 or 10</u>, characterized in that it is adapted to implement a first encoding mode which is an encoding according to the JPEG standard.

16. (Amended) A transcoding device according to [any one of claims 9 to 15] <u>claims 9 or 10</u>, characterized in that it is adapted to implement a second encoding mode which is an encoding according to the JPEG2000 standard.

17. (Amended) A transcoding device according to [any one of claims 9 to 16] <u>claims 9 or 10</u>, characterized in that the means for obtaining and selecting are incorporated in:
   - a microprocessor (100),
   - a read only memory (102), comprising a program for processing the data, and

- a random access memory (103) comprising registers adapted to record variables modified during the execution of said program.

18. (Amended) An apparatus (10) for processing a digital image, characterized in that it comprises means adapted to implement the method according to [any one of Claims 1 to 8] claims 1 or 2.

19. (Amended) An apparatus (10) for processing a digital image, characterized in that it comprises the device according to [any one of Claims 9 to 17] claims 9 or 10.

20. (Amended) Storage medium storing a program for implementing the method according to [any one of Claims 1 to 8] claims 1 or 2.

21. (Amended) Storage medium according to claims 20, characterized in that said storage medium is detachably mountable on a device according to [any one of Claims 9 to 19] claims 9 or 10.

23. (Amended) Computer program on a storage medium and comprising computer executable instructions for transcoding a digital signal according to [any one of claims 1 to 8] claims 1 or 2.